

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: :
RESIDENTIAL CAPITAL, LLC, et al., : Chapter 11
Debtors. : Case No. 12-12020 (MG)
----- X
Jointly Administered

**SUMMARY SHEET FOR FIFTH INTERIM AND FINAL FEE APPLICATION
OF KPMG LLP, AS TAX COMPLIANCE PROFESSIONALS AND
INFORMATION TECHNOLOGY ADVISORS TO THE DEBTORS AND
DEBTORS IN POSSESSION, FOR INTERIM ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED
FROM SEPTEMBER 1, 2013 THROUGH DECEMBER 17, 2013, AND FOR
FINAL ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED FROM MAY 14, 2012 THROUGH DECEMBER 17, 2013**

NAME OF APPLICANT:	KPMG LLP (US)
INTERIM PERIOD FOR WHICH COMPENSATION AND REIMBURSEMENT IS SOUGHT	September 1, 2013 through December 17, 2013
FINAL PERIOD FOR WHICH COMPENSATION AND REIMBURSEMENT IS SOUGHT	May 14, 2012 through December 17, 2013
ROLE IN THIS CASE:	Tax Compliance Professionals and Information Technology Advisors for the Debtors and Debtors in Possession
AMOUNT OF INTERIM FEES SOUGHT AS ACTUAL, REASONABLE AND NECESSARY:	\$ 32,364.25
AMOUNT OF INTERIM EXPENSES SOUGHT AS ACTUAL, REASONABLE AND NECESSARY:	\$ -
AMOUNT OF FINAL FEES SOUGHT AS ACTUAL, REASONABLE AND NECESSARY:	\$ 1,791,439.65

AMOUNT OF FINAL EXPENSES SOUGHT AS ACTUAL, REASONABLE AND NECESSARY:	\$	102,515.04
FINAL AMOUNT SOUGHT:	\$	1,893,954.69
VOLUNTARY REDUCTIONS FROM THE MONTHLY FEE STATEMENT AND PRIOR INTERIM FEE APPLICATIONS:	\$	(430,240.85)
THIS IS:	X - Interim	X - Final Application

SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL FOR PERIOD FROM SEPTEMBER 1, 2013 THRU DECEMBER 17, 2013

Professional (Partner/Director)	Current Hours Billed	Hourly Rate	Fees Billed
Williams, Douglas L.	2.0	\$ 510	\$ 1,020.00
Izuagie, Arno I.	51.6	\$ 435	\$ 22,446.00
Total	53.6		\$ 23,466.00

Professional (Manager)	Current Hours Billed	Hourly Rate	Fees Billed
Plangman, Monica	2.3	\$ 345	\$ 793.50
Total	2.3		\$ 793.50

Professional (Sr. Associate)	Current Hours Billed	Hourly Rate	Fees Billed
Ali, Amjad	29.0	\$ 240	\$ 6,960.00
Cole, Olayanju O.	43.9	\$ 240	\$ 10,536.00
Total	72.9		\$ 17,496.00

Professional (Associate)	Current Hours Billed	Hourly Rate	Fees Billed
Garza, Juanita F.	27.2	\$ 165	\$ 4,488.00
Izekor, Samuel B.	20.1	\$ 195	\$ 3,919.50
Total	47.3		\$ 8,407.50

**SUMMARY OF TIME CHARGES AND HOURLY RATES
BY PROFESSIONAL FOR PERIOD FROM
SEPTEMBER 1, 2013 THRU DECEMBER 17, 2013 continued**

Professional	Current Hours Billed	Hourly Rate	Fees Billed
Partner/Managing Director	53.6	\$ 437.80	\$ 23,466.00
Manager	2.3	\$ 345.00	\$ 793.50
Sr. Associate	72.9	\$ 419.09	\$ 17,496.00
Associate	47.3	\$ 190.12	\$ 8,407.50
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income - Fifth Interim & Final			\$ (17,798.75)
Total Discounted Fees	176.1		\$ 32,364.25

**TOTAL HOURS BILLED FOR FINAL PERIOD FROM
MAY 14, 2012 THRU DECEMBER 17, 2013**

Professional (Partner/Director)	Current Hours Billed	Hourly Rate	Fees Billed
McAveeney, James W.	54.5	\$ 330	\$ 17,985.00
Williams, Douglas L.	8.0	\$ 510	\$ 4,080.00
Izuagie, Arno I.	1,129.6	\$ 435	\$ 491,376.00
Nair, Chetan	708.6	\$ 260	\$ 184,236.00
Ng, Camille J.	5.0	\$ 435	\$ 2,175.00
Total	1,905.7		\$ 699,852.00

Professional (Manager)	Current Hours Billed	Hourly Rate	Fees Billed
Calado, Joao P. S.	747.2	\$ 215	\$ 160,648.00
Cherkasskiy, Michelle Z.	7.0	\$ 345	\$ 2,415.00
Rozas, David	1.0	\$ 345	\$ 345.00
Plangman, Monica	10.2	\$ 345	\$ 3,519.00
Sellers, Monica	51.0	\$ 345	\$ 17,595.00
Total	816.4		\$ 184,522.00

**TOTAL HOURS BILLED FOR FINAL PERIOD FROM
MAY 14, 2012 THRU DECEMBER 17, 2013 continued**

Professional (Sr. Associate)	Current Hours Billed	Hourly Rate	Fees Billed
Ali, Amjad	693.5	\$ 240	\$ 166,440.00
Cole, Olayanju O.	1,462.2	\$ 240	\$ 350,922.40
Engelhardt, Matthew J.	722.0	\$ 195	\$ 140,790.00
Owsiak, Michael P.	457.0	\$ 195	\$ 89,115.00
Peng, Jiacheng	309.0	\$ 240	\$ 74,160.00
Rho, Paul	230.5	\$ 195	\$ 44,947.50
Shorter, William	613.0	\$ 240	\$ 147,120.00
Tatum, Pamela R.	159.2	\$ 240	\$ 38,208.00
Tracy, Patricia E.	8.0	\$ 240	\$ 1,920.00
Total	4,654.4		\$ 1,053,622.90

Professional (Associate)	Current Hours Billed	Hourly Rate	Fees Billed
Albrecht, Michael A.	167.0	\$ 195	\$ 32,565.00
Garza, Juanita F.	73.7	\$ 165	\$ 12,160.50
Ibrahim, Titilope	58.0	\$ 195	\$ 11,310.00
Izekor, Samuel B.	20.1	\$ 195	\$ 3,919.50
Li, Lei	1.0	\$ 195	\$ 195.00
McBride, Daniel J.	440.0	\$ 195	\$ 85,800.00
Wang, Qian	373.0	\$ 195	\$ 72,727.20
Total	1,132.8		\$ 218,677.20

Professional (Contractor)	Current Hours Billed	Hourly Rate	Fees Billed
Sharma, Vikram	424.0	\$ 138	\$ 58,512.00
Total	424.0		\$ 58,512.00

Professional (Paraprofessional)	Current Hours Billed	Hourly Rate	Fees Billed
Garza, Juanita F.	65.6	\$ 99	\$ 6,494.40
Total	65.6		\$ 6,494.40

**TOTAL HOURS BILLED FOR FINAL PERIOD FROM
MAY 14, 2012 THRU DECEMBER 17, 2013 continued**

Professional	Current Hours Billed	Hourly Rate	Fees Billed
Partner/Managing Director	1,905.7	\$ 367.24	\$ 699,852.00
Manager	816.4	\$ 226.02	\$ 184,522.00
Sr. Associate	4,654.4	\$ 226.53	\$ 1,053,622.90
Associate	1,132.8	\$ 193.05	\$ 218,677.20
Contractor	424.0	\$ 138.00	\$ 58,512.00
Paraprofessional	65.6	\$ 99.00	\$ 6,494.40
Voluntary Reduction Per SOW (09/02/08) Amendment #2 - Tax Compliance Services - REMIC - Second & Third Interim			\$ (308,593.10)
Voluntary Reduction Per SOW (09/02/08) Amendment #2 - Tax Compliance - Quarterly Projected Excess Inclusion Income Services - Second & Third Interim			\$ (82,858.00)
Voluntary Reduction Phase III – Records Case Management Plan & Define Phase Services Per SOW (07/10/12) - Second Interim			\$ (1,308.50)
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - REMIC - Fourth Interim			\$ (8,760.00)
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income - Exhibit E8			\$ (10,922.50)
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income - Fourth Interim, Fifth Interim & Final			\$ (17,798.75)
Total Discounted Fees	8,998.9		\$ 1,791,439.65

COMPENSATION PREVIOUSLY REQUESTED

Compensation Period	Requested		Paid		Amount Outstanding
	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	
05-14-12 thru 08-31-12	\$ 656,390.00	\$ 46,449.02	\$ 656,390.00	\$ 46,449.02	\$ -
09-01-12 thru 12-31-12	\$ 720,798.50	\$ 56,006.02	\$ 687,863.30	\$ 56,006.02	\$ 32,935.20
01-01-13 thru 04-31-13	\$ 290,753.90	\$ 60.00	\$ 71,342.90	\$ 30.00	\$ 219,441.00
05-01-13 thru 08-31-13	\$ 91,133.00	\$ -	\$ -	\$ -	\$ 91,133.00
Total	\$ 1,759,075.40	\$ 102,515.04	\$ 1,415,596.20	\$ 102,485.04	\$ 343,509.20

**SUMMARY OF INTERIM FEES AND EXPENSES FOR PERIOD FROM
MAY 14, 2012 THROUGH DECEMBER 17, 2013**

Compensation Period	Requested		Paid		Amount Outstanding
	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	
05-14-12 thru 08-31-12	\$ 656,390.00	\$ 46,449.02	\$ 656,390.00	\$ 46,449.02	\$ -
09-01-12 thru 12-31-12	\$ 720,798.50	\$ 56,006.02	\$ 687,863.30	\$ 56,006.02	\$ 32,935.20
01-01-13 thru 04-31-13	\$ 290,753.90	\$ 60.00	\$ 71,342.90	\$ 30.00	\$ 219,441.00
05-01-13 thru 08-31-13	\$ 91,133.00	\$ -	\$ -	\$ -	\$ 91,133.00
09-01-13 thru 12-17-13	\$ 32,364.25	\$ -	\$ -	\$ -	\$ 32,364.25
Total	\$ 1,791,439.65	\$ 102,515.04	\$ 1,415,596.20	\$ 102,485.04	\$ 375,873.45

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: :
RESIDENTIAL CAPITAL, LLC, et al., :
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Debtors. :
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Chapter 11
Case No. 12-12020 (MG)
Jointly Administered

**FIFTH INTERIM AND FINAL FEE APPLICATION OF KPMG LLP, AS
TAX COMPLIANCE PROFESSIONALS AND INFORMATION TECHNOLOGY
ADVISORS TO THE DEBTORS AND DEBTORS IN POSSESSION, FOR
INTERIM ALLOWANCE OF COMPENSATION FOR PROFESSIONAL
SERVICES RENDERED AND REIMBURSEMENT OF ACTUAL AND
NECESSARY EXPENSES INCURRED FROM SEPTEMBER 1, 2013 THRU
DECEMBER 17, 2013, AND FOR FINAL ALLOWANCE OF COMPENSATION
FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED FROM
MAY 14, 2012 THRU DECEMBER 17, 2013**

TO: THE HONORABLE MARTIN GLENN,
UNITED STATES BANKRUPTCY JUDGE:

KPMG LLP (“KPMG”), tax compliance professionals and information technology advisors to the above-captioned debtors and debtors in possession (the “Debtors”), in support of its Fifth Interim and Final Fee Application (the “Application”), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Bankruptcy Rules”), respectfully states as hereby seeks entry of an order (i) granting Interim Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and

Necessary Expenses Incurred by KPMG during the period September 1, 2013 through December 17, 2013 (the “Fifth Interim Period”); (ii) granting Final Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred by KPMG during the period May 14, 2012 through December 17, 2013 (the “Final Period”); and (iii) authorizing and directing the Debtors to pay, to the extent not already paid, all fees incurred by KPMG during the Fifth Interim and Final Period, including any unpaid holdback amounts, requested pursuant to this Application, and respectfully represents as follows:

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157 (b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are Bankruptcy Code section 327(a), Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

2. On May 14, 2012 (the “Petition Date”), each of the Debtors filed a voluntary petition in this Court for relief under Chapter 11 of the Bankruptcy Code. The Debtors managed and operated their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. These cases were jointly administered pursuant to Bankruptcy Rule 1015(b). No trustee was appointed in these Chapter 11 cases.

3. On May 16, 2012, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a nine member official committee of unsecured creditors (the “Creditors’ Committee”).

4. On June 20, 2012, the Court directed that an examiner be appointed, and on July 3, 2012, the Court approved Arthur J. Gonzalez as the examiner [Docket Nos. 454 and 674].

KPMG’s FEES AND EXPENSES

5. By application dated July 25, 2012, the Debtors sought entry of an order authorizing the retention of KPMG as tax compliance professionals and information technology advisors to the Debtors *nunc pro tunc* to the Petition Date (the “Retention Application”). By Order (the “Retention Order”) dated August 10, 2012, this Court approved the retention of KPMG as tax compliance professionals and information technology advisors to the Debtors. A copy of the Retention Order is attached hereto as Exhibit A.

6. This Application has been prepared in accordance with: (a) the Administrative Order Re: Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases approved by the Board of Judges on April 19, 1995 (the “Local Guidelines”), (b) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”), and (c) the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated July 17, 2012 (the “Interim Compensation Order,” and collectively with the Local Guidelines and the UST

Guidelines, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with same is annexed as Exhibit I.

7. By this Application, KPMG respectfully requests entry of an order:

(i) approving and allowing, on an interim basis, compensation for professional services rendered and reimbursement of actual and necessary expenses incurred during the Fifth Interim Period, in the amount of \$32,364.25; (ii) approving and allowing on a final basis compensation for professional services rendered and reimbursement of actual and necessary expenses incurred in the amount of \$1,893,954.69 for the Final Period; and

(iii) authorizing and directing the Debtors to pay, to the extent not already paid, all fees incurred by KPMG during the Final Period, including any unpaid holdback amounts, requested pursuant to this Application. KPMG’s request for compensation is detailed as follows:

Fifth Interim Period

Compensation Period	Requested		Paid		Amount Outstanding
	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	
09-01-13 thru 12-17-13	\$ 32,364.25	\$ -	\$ -	\$ -	\$ 32,364.25
Total	\$ 32,364.25	\$ -	\$ -	\$ -	\$ 32,364.25

**Total Fees and Expenses for the Final Compensation Period
From May 14, 2012 thru December 2013**

Compensation Period	Requested		Paid		Amount Outstanding
	Requested Fees	Requested Expenses	Fees Paid to Date	Expenses Paid to Date	
05-14-12 thru 08-31-12	\$ 656,390.00	\$ 46,449.02	\$ 656,390.00	\$ 46,449.02	\$ -
09-01-12 thru 12-31-12	\$ 720,798.50	\$ 56,006.02	\$ 687,863.30	\$ 56,006.02	\$ 32,935.20
01-01-13 thru 04-31-13	\$ 290,753.90	\$ 60.00	\$ 71,342.90	\$ 30.00	\$ 219,441.00
05-01-13 thru 08-31-13	\$ 91,133.00	\$ -	\$ -	\$ -	\$ 91,133.00
09-01-13 thru 12-17-13	\$ 32,364.25	\$ -	\$ -	\$ -	\$ 32,364.25
Total	\$ 1,791,439.65	\$ 102,515.04	\$ 1,415,596.20	\$ 102,485.04	\$ 375,873.45

8. During the Final Period, other than pursuant to the Interim Compensation Order, KPMG has received no payment and no promises of payment from any source for services rendered or to be rendered in these cases. To the extent that KPMG used the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, "Contractors") in these cases, KPMG (i) provided a pass-through of the cost of such Contractors to the Debtors at the same rate that KPMG paid the Contractors; (ii) sought reimbursement for actual costs only; (iii) with respect to any Contractors that were not affiliated with KPMG International, took appropriate steps to ensure that the Contractors were subject to the same conflict checks as required for KPMG; and (iv) with respect to any independent contractors or subcontractors that were not affiliated with KPMG International, took appropriate steps to ensure that such Contractors filed with the Court such disclosures as may have been required by

Bankruptcy Rule 2014. KPMG did not receive a security retainer or advance payment for fees and expenses incurred in these cases.

9. Pursuant to the UST Guidelines, annexed as Exhibit B is a schedule setting forth all professionals who have performed services in this chapter 11 case during the Fifth Interim Period, the capacities in which each such individual is employed by KPMG, the hourly billing rate charged by KPMG for services performed by such individual, and the aggregate number of hours expended in this matter and fees billed therefore.

10. Pursuant to Section II.D of the UST Guidelines, annexed as Exhibit D, KPMG is not seeking reimbursement of actual and necessary expenses during the Fifth Interim Period. Annexed as Exhibit H, KPMG is seeking reimbursement of actual and necessary expenses incurred by KPMG during the Final Period in the amount of \$102,515.04. KPMG submits these expenses are reasonable and necessary.

Summary of Services

11. KPMG has provided such services as were necessary and appropriate to the Debtors in the course of these chapter 11 cases. The full scope and breadth of the services rendered are reflected in the monthly fee statements, which were provided to the Notice Parties, as defined in the Interim Compensation Order, and incorporated herein. Set forth below is a summary of the services KPMG rendered to the Debtors during the Fifth Interim Period and Final Period. During these periods, KPMG provided the following services to the Debtors:

Category	Hours	Fees
Tax Compliance Services - REMIC	4,309.5	\$ 835,640.00
Tax Compliance Services - Quarterly Projected Excess Inclusion Income	478.8	\$ 66,950.00
Information Technology (IT) Phase II – Document Management Program Planning Phase	484.6	\$ 106,442.00
Information Technology (IT) Phase III – Records Case Management Plan & Define Phase	2,848.3	\$ 586,000.00
Retention Preparation	35.3	\$ 11,331.50
Fee Application Preparation	339.3	\$ 70,868.40
2013 Tax Compliance Services - REMIC	128.0	\$ 27,450.00
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income	375.1	\$ 86,757.75
Total	8,998.9	\$ 1,791,439.65

Tax Compliance Services

- i. In connection with Real Estate Mortgage Investment Conduits (“REMIC”), the following services:
 - 1. Preparation of Federal tax returns and supporting schedules, and elections as required;
 - 2. Preparation of work papers to support the tax basis income statement, and balance sheets;
 - 3. Preparation of Quarterly Schedule Q for residual holders representing prorate share of REMIC income and expense;
 - a. Preparation of residual holder Income Summary;
 - b. Determination of reportable mortgage interest income of backing REMIC tranches;
 - c. Determination of reportable bond premium income;
 - d. Aggregation of allowable total REMIC expenses;
 - e. Calculation of deductible REMIC expenses including original issue discount; and
 - f. Preparation of Section 212 expense statements.

4. Preparation of quarterly and annual Information Reporting (OID Factor Reports) for all regular interests;
 - a. Monthly calculations of reportable original issue discount;
 - b. Preparation of quarterly and annual supplemental information statements as required by IRS code Section 6049; and
 5. Computation of REMIC Taxes; and
 6. Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports; and
- ii. In connection with Grantor and Owner Trusts, the following services:
1. Prepare and assist GMAC Mortgage with filing tax returns and supporting schedules, elections and information reporting as required.

Information Technology (“IT”) Advisory Services

KPMG has been retained by the Debtors for the Document management projects that are intended to optimize the Debtors’ management of its loan origination and servicing files.

IT Phase 2 SOW – Document Management Program Phase

KPMG provided the following services to the Debtors, which began in March 2012 and were completed post petition at the end of June 2012, to establish the necessary framework for facilitating the future phases of the document management program:

- i. Program and planning support;
- ii. Solution selection via a RFP process; and
- iii. Document management governance – charter.

IT Phase 3 SOW – Record Case Management Plan and Define Phase

KPMG provided the following services to the Debtors, which began in July 2012 and were performed through August 31, 2012, relating to Recovery, Curative, Collateral Transfer and Document Tracking functions for Record Services:

- i. Scoping and Mobilization;
- ii. Develop the Future State Business Process Definition;
- iii. Develop the Functional Design for the Records Case Management System;
- iv. Develop the Technical Design for the Records Case Management System; and
- v. Develop the Implementation Plan for the Construct, Test and Deploy phase.

Retention and Fee Application Preparation

- i. Retention services - included the preparation of Partner declaration and retention order, including discussions with KPMG Partners and Debtor's counsel related to employment application and filing of same; and
 - ii. Fee application preparation services - the billing procedures required by the Guidelines differ from KPMG's normal billing procedures, and as such, these cases required significant effort to (a) compile summary schedules of fees and expenses incurred, and (b) compile detailed exhibits to be included in the monthly, interim and final fee statements.
12. The professional services performed by KPMG were in the best interests of the Debtors, their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. The professional services were performed expediently and in an efficient manner.

13. During the Fifth Interim Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$165.00 to \$510.00 per hour. Of the aggregate time expended, 53.6 hours were expended by partners and

directors, 2.3 hours were expended by managers, and 120.2 hours were expended by senior associates and associates. During the Fifth Interim Period, KPMG's blended hourly rate for services provided regarding its discounted fees is \$183.78. The computation of the blended hourly rate is based on professionals who billed time during this Fifth Interim Period.

14. During the Final Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$99.00 to \$510.00 per hour. Of the aggregate time expended, 1,905.7 hours were expended by partners and directors, 816.4 hours were expended by managers, and 5,787.2 hours were expended by senior associates and associates, 424.0 hours were expended by a contractor , and 65.6 hours were expended by paraprofessionals. During the Compensation Period, KPMG's blended hourly rate for services provided regarding its discounted fees is \$199.81. The computation of the blended hourly rate is based on professionals who billed time during this Compensation Period.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

15. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." Id. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded. . .the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. The services for which KPMG seeks compensation in this Application were necessary for and beneficial to the orderly administration of the Debtors' estate and its rehabilitation and reorganization effort. The Debtors retained KPMG tax compliance professionals and information technology advisors to provide it with a variety of necessary services during the course of these cases. These services were necessary to and in the best interests of the Debtors' estate and creditors.

17. Accordingly, the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estate, and all parties in interest.

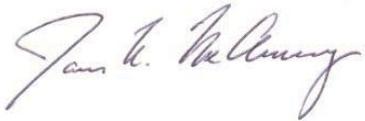
18. All of KPMG's professionals that rendered services in these proceedings made a deliberate effort to avoid unnecessary duplication of work and time expended. In certain instances, however, conferences and/or collaboration were necessary among KPMG's professionals.

19. In sum, the services rendered by KPMG were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

CONCLUSION

WHEREFORE, KPMG respectfully requests that the Court enter an order (i) approving and allowing, on an interim basis, compensation for professional services rendered to the Debtors during the Fifth Interim Period, in the amount of \$32,364.25 and reimbursement for actual and necessary expenses totaling \$0.00 that KPMG incurred in rendering such services; (ii) approving and allowing, on a final basis, compensation in the amount of \$1,791,439.65, including payment of KPMG's fees that have been held back during the Final Period, and reimbursement for actual and necessary expenses totaling \$102,515.04 that KPMG incurred in rendering such services for the Final Period; and (iii) granting such other and further relief as the Court deems just or proper.

Dated: February 27, 2014
Chicago, Illinois



James W. McAveeney, Principal
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Suite 5500
Chicago, IL 60601-6436
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EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:) Case No. 12-12020 (MG)
RESIDENTIAL CAPITAL, LLC, et al.,) Chapter 11
Debtors.) Jointly Administered
)

**ORDER PURSUANT TO 11 U.S.C. § 327(A) AND FED.
R. BANKR. P. 2014 AUTHORIZING THE EMPLOYMENT
AND RETENTION OF KPMG LLP AS TAX COMPLIANCE
AND INFORMATION TECHNOLOGY ADVISORS,
NUNC PRO TUNC TO THE PETITION DATE**

Upon the application (the “Application”)¹ of the above-captioned debtors and debtors in possession (the “Debtors”) for entry of an order (the “Order”) pursuant to sections 327(a) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Bankruptcy Rules of the Southern District of New York (the “Local Rules”) authorizing the retention of KPMG LLP (“KPMG”) as tax compliance professionals and information technology advisors in the Debtors’ Chapter 11 cases *nunc pro tunc* to the Petition Date on the terms and conditions set forth in the Agreements as described more fully in the Application; and upon the Declarations of James W. McAveeney, a principal of KPMG, submitted in support of the Application (the “McAveeney Declarations”); and the Court being satisfied that KPMG does not hold an interest adverse to the Debtors or their estates; and it appearing that the Court has jurisdiction to consider the Application; and it appearing that venue is proper in this district pursuant to 28 U.S.C. § 1408; and it appearing that KPMG is disinterested and eligible for

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.



retention pursuant to sections 101(14) and 327(a) of the Bankruptcy Code and that the terms of the Agreements, as modified by the terms of this Order and as applicable, are reasonable and appropriate; and good and sufficient notice of the Application having been given and no other or further notice being required; and it appearing that the employment of KPMG is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is granted to the extent provided herein.
2. The Debtors are authorized pursuant to section 327(a) of the Bankruptcy Code to retain and employ KPMG, *nunc pro tunc* to the Petition Date, as tax compliance professionals and information technology advisors subject to the terms of the Application and the Agreements, and to perform the services specifically listed in the Application subject to the terms of this Order.
3. Any KPMG interim and final applications for allowance of compensation and expenses shall be subject to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 21, 2010, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated November 25, 2009, and the United States Trustee Fee Guidelines.
4. The terms and conditions of the Agreements, as modified by this Order, are approved.
5. If the Debtors seek to retain KPMG to perform services on behalf of the Debtors' estates beyond the tax compliance services and information technology advisory

services described in the SOWs annexed to the Application, the parties will enter into additional statement(s) of work, which the Debtors will file with the Bankruptcy Court and serve upon the United States Trustee and counsel to the Official Committee of Unsecured Creditors. If either of such parties objects, within 10 days of receipt of such new statement(s) of work, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court to address the objection. If no such objection is timely filed, then the Debtors may present a proposed order to the Court for approval of such expanded retention, without the need for further notice or a hearing.

6. KPMG is authorized to take such other action to comply with all duties set forth in the Application.

7. The Debtors shall not use estate funds to pay KPMG for any services performed on behalf of non-Debtors under any engagement letter or statement of work between KPMG, on one hand, and AFI or another non-Debtor (including any audit support, reporting model validation and tax analysis work described in the Supplemental Declaration filed in support of the Application), on the other. Any KPMG fee application must specifically identify services provided by KPMG to the Debtors, and all parties' rights with regard to any such fee application are preserved.

8. Prior to any increases in KPMG's rates, KPMG will file a supplemental declaration with the Court and provide ten days' notice to the Debtors, the United States Trustee and the Official Committee of Unsecured Creditors appointed in these cases. The supplemental declaration should state the basis for the requested rate increases and whether the Debtors have consented to the rate increase. All parties rights in connection with such increase are reserved.

9. Notwithstanding anything to the contrary in the MSAS, the indemnification provisions are hereby modified and restated as follows:

- (a) All requests of KPMG for payment of indemnity pursuant to the Agreements shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that such indemnity conforms to the terms of the Agreements, and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought, *provided*, however, that in no event shall KPMG be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct;
- (b) In the event that KPMG seeks reimbursement from the Debtors for reasonable attorneys' fees in connection with a request by KPMG for payment of indemnity pursuant to the Agreements, as modified by this Order, the invoices and supporting time records from such attorneys shall be included in KPMG's own application (both interim and final) and such invoices and time records shall be subject to the guidelines established by the United States Trustee for Region 2 and the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code; and
- (c) In no event shall KPMG be indemnified if the Debtors or representatives of the estates assert a claim for, and a court determines by final order that such claim arose out of, KPMG's own bad faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

10. To the extent that the Application or the Agreements are inconsistent with this Order, the terms of the Order shall govern.

11. The Debtors and KPMG are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

12. The terms and conditions of this Order are immediately effective and enforceable upon its entry.

13. Notwithstanding anything herein to the contrary, this Order shall not modify or affect the terms and provisions of, nor the rights and obligations under, (a) the Board of Governors of the Federal Reserve System Consent Order, dated April 13, 2011, by and among

AFI, Ally Bank, ResCap, GMAC Mortgage, LLC, the Board of Governors of the Federal Reserve System, and the Federal Deposit Insurance Corporation, (b) the consent judgment entered April 5, 2012 by the District Court for the District of Columbia, dated February 9, 2012, (c) the Order of Assessment of a Civil Money Penalty Issued Upon Consent Pursuant to the Federal Deposit Insurance Act, as amended, dated February 10, 2012, and (d) all related agreements with AFI and Ally Bank and their respective subsidiaries and affiliates.

14. Notwithstanding any provision to the contrary in the Agreements, any dispute relating to the services provided by KPMG shall be referred to arbitration consistent with the terms of the Agreements only to the extent that this Court does not have, retain or exercise jurisdiction over the dispute, and 28 U.S.C. § 1334(e)(2) shall govern the forum for resolving fee disputes.

15. Notwithstanding anything in the Application or the Agreements to the contrary, to the extent that KPMG uses the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, “Contractors”) in these cases, KPMG (i) shall pass-through the cost of such Contractors to the Debtor(s) at the same rate that KPMG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) with respect to any Contractors that are not affiliated with KPMG International, take appropriate steps to ensure that the Contractors are subject to the same conflict checks as required for KPMG; and (iv) with respect to any independent contractors or subcontractors that are not affiliated with KPMG International, take appropriate steps to ensure that such Contractors shall file with the Court such disclosures as may be required by Bankruptcy Rule 2014.

16. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: August 10, 2012
New York, New York

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

EXHIBIT B

Residential Capital, LLC
Summary Of Hours and Fees Incurred By Professional
September 1, 2013 through December 17, 2013

Professional	Position	Current Hours	Hourly Rate	Fees Billed
Williams, Douglas L.	Partner	2.0	\$ 510	\$ 1,020.00
Izuagie, Arno I.	Director	51.6	\$ 435	\$ 22,446.00
Plangman, Monica	Manager	2.3	\$ 345	\$ 793.50
Ali, Amjad	Sr. Associate	29.0	\$ 240	\$ 6,960.00
Cole, Olayanju O.	Sr. Associate	43.9	\$ 240	\$ 10,536.00
Garza, Juanita F.	Associate	27.2	\$ 165	\$ 4,488.00
Izekor, Samuel B.	Associate	20.1	\$ 195	\$ 3,919.50
Total Hours and Fees		<u>176.1</u>		<u>\$ 50,163.00</u>
Subtotal - Discounted Fees				\$ 50,163.00
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income				\$ (17,798.75)
Net Requested Fees & Out of Pocket Expenses				<u>\$ 32,364.25</u>
Hourly Blended Rate		<u>\$ 183.78</u>		

EXHIBIT C

Residential Capital, LLC

Summary of Hours and Fees Incurred by Category

September 1, 2013 through December 17, 2013

Category	Exhibit	Hours	Fees
Tax Compliance Services - REMIC	E1	-	\$ -
Tax Compliance Services - Quarterly Projected Excess Inclusion Income	E2	-	\$ -
Information Technology (IT) Phase II – Document Management Program Planning Phase	E3	-	\$ -
Information Technology (IT) Phase III – Records Case Management Plan & Define Phase	E4	-	\$ -
Retention Preparation	E5	-	\$ -
Fee Application Preparation	E6	29.5	\$ 5,281.50
2013 Tax Compliance Services - REMIC	(1) E7	-	\$ -
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income	E8	146.6	\$ 27,082.75 (2)
	Total	176.1	\$ 32,364.25

⁽¹⁾ Real Estate Mortgage Investment Conduits

⁽²⁾ KPMG LLP issued a new Statement of Work ("SOW") on July 24, 2013. KPMG bills, as noted in the McAveeney Declaration and the 7/24/13 SOW, the lesser of the actual time incurred at 100% of our standard hourly rates for the individuals involved in providing the services, or the fees as calculated in accordance with the schedules included in the SOW. KPMG is providing a voluntary discount per the calculations, therefore the additional amounts are shown as a voluntary reduction on Exhibit B to this Final Fee Application.

EXHIBIT D

Residential Capital, LLC
Summary of Out of Pocket Expenses
September 1, 2013 through December 17, 2013

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Residential Capital, LLC
Detail of Out of Pocket Expenses
September 1, 2013 through December 17, 2013

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Ground Transportation Subtotal	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC
September 1, 2013 through December 17, 2013

Name	Date	Description	Hours	Rate	Amount
		Total Tax Compliance Services - REMIC	0.0		\$ -

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
September 1, 2013 through December 17, 2013

Name	Date	Description	Hours	Rate	Amount
		Total Tax Compliance Services - Quarterly Projected Excess Inclusion Income	0.0		\$ -

EXHIBIT E3

Residential Capital, LLC
Information Technology (IT) Phase II – Document Management Program Planning Phase
September 1, 2013 through December 17, 2013

Name	Date	Description	Hours	Rate	Amount
		Total Phase II – Document Management Program Planning Phase	<u>0.0</u>		\$ -

EXHIBIT E4

Residential Capital, LLC
Information Technology (IT) Phase III – Records Case Management Plan & Define Phase
September 1, 2013 through December 17, 2013

Name	Date	Description	Hours	Rate	Amount
		Total Phase III – Records Case Management Plan & Define Phase	0.0		\$ -

EXHIBIT E5

Residential Capital, LLC
Retention Preparation
September 1, 2013 through December 17, 2013

Name	Date	Description	Hours	Rate	Amount
		Total Retention Preparation	<u>0.0</u>		\$ -

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
September 1, 2013 through December 17, 2013

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	18-Sep-13	Draft email in response to Client request regarding outstanding invoices and verifying amounts per the order to be filed on Thursday.	0.2	\$ 165	\$ 33.00
Garza, Juanita F.	18-Sep-13	Update payment tables for inclusion in Interim Fee Application (.6) and respond to debtor's counsel regarding the amounts due on order to be filed on Thursday (.2).	0.8	\$ 165	\$ 132.00
Garza, Juanita F.	20-Sep-13	Draft email to debtor's counsel regarding judge signing order for holdback amounts to be paid.	0.2	\$ 165	\$ 33.00
Garza, Juanita F.	20-Sep-13	Draft email to directors regarding debtor's counsel response regarding payment of holdbacks (.3) and check docket for order (.1).	0.4	\$ 165	\$ 66.00
Garza, Juanita F.	26-Sep-13	Continue to check docket for order regarding holdback.	0.1	\$ 165	\$ 16.50
Garza, Juanita F.	27-Sep-13	Prepare exhibits for inclusion in monthly fee statement.	0.4	\$ 165	\$ 66.00
Garza, Juanita F.	30-Sep-13	Continue to incorporate additional Tax information received into the monthly fee statement exhibits.	0.2	\$ 165	\$ 33.00
Garza, Juanita F.	8-Oct-13	Continue to incorporate additional Tax information received into the monthly fee statement exhibits.	2.7	\$ 165	\$ 445.50
Garza, Juanita F.	10-Oct-13	Continue to incorporate additional Tax information received into the monthly fee statement exhibits.	0.3	\$ 165	\$ 49.50
Garza, Juanita F.	14-Oct-13	Respond to client request regarding amounts owed.	0.3	\$ 165	\$ 49.50
Garza, Juanita F.	15-Oct-13	Respond to request for research to be performed regarding payments received and payments outstanding from client.	0.3	\$ 165	\$ 49.50
Garza, Juanita F.	25-Oct-13	Continue to prepare fee exhibit for inclusion in monthly fee statement.	2.1	\$ 165	\$ 346.50
Garza, Juanita F.	28-Oct-13	Continue to prepare exhibits for inclusion in interim fee application.	1.2	\$ 165	\$ 198.00
Garza, Juanita F.	11-Nov-13	Review caps received from director to verify amounts and voluntary reductions.	0.2	\$ 165	\$ 33.00
Garza, Juanita F.	11-Nov-13	Prepare footnotes for Interim Fee Application.	0.3	\$ 165	\$ 49.50
Garza, Juanita F.	11-Nov-13	Continue to prepare exhibits for inclusion in monthly fee statement.	3.4	\$ 165	\$ 561.00
Garza, Juanita F.	12-Nov-13	Forward monthly statement to director for review and comments.	0.2	\$ 165	\$ 33.00
Garza, Juanita F.	12-Nov-13	Continue to prepare 4th Interim Exhibits.	0.4	\$ 165	\$ 66.00

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
September 1, 2013 through December 17, 2013

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	12-Nov-13	Prepare narrative and certification for 4th interim fee application.	0.6	\$ 165	\$ 99.00
Garza, Juanita F.	12-Nov-13	Finalize exhibits and caps for monthly fee statement.	1.6	\$ 165	\$ 264.00
Garza, Juanita F.	13-Nov-13	Forward revised footnotes to director for review and comments.	0.2	\$ 165	\$ 33.00
Garza, Juanita F.	13-Nov-13	Prepare cover letter for exhibits.	0.2	\$ 165	\$ 33.00
Garza, Juanita F.	13-Nov-13	Discussion with A. Izuagie (KPMG) regarding caps during this particular time period.	0.3	\$ 165	\$ 49.50
Garza, Juanita F.	13-Nov-13	Update exhibits to denote caps for time period and subsequent reductions.	0.4	\$ 165	\$ 66.00
Plangman, Monica	13-Nov-13	Interim fee application review as Manager.	1.3	\$ 345	\$ 448.50
Garza, Juanita F.	14-Nov-13	Forward monthly fee statement to administrative assistant for service to notice parties.	0.2	\$ 165	\$ 33.00
Garza, Juanita F.	14-Nov-13	Finalize monthly fee statement after manager review and comments.	0.3	\$ 165	\$ 49.50
Garza, Juanita F.	14-Nov-13	Finalize interim fee exhibits.	0.7	\$ 165	\$ 115.50
Garza, Juanita F.	15-Nov-13	Draft email to director regarding review of interim fee application due Monday.	0.2	\$ 165	\$ 33.00
Plangman, Monica	18-Nov-13	Final review of fee application prior to finalization.	0.8	\$ 345	\$ 276.00
Garza, Juanita F.	18-Nov-13	Finalize 4th and forward to debtor's counsel for filing and service.	0.9	\$ 165	\$ 148.50
Plangman, Monica	19-Nov-13	Review and respond to emails regarding fee application.	0.1	\$ 345	\$ 34.50
Garza, Juanita F.	2-Dec-13	Continue to prepare exhibits for inclusion in monthly fee statement.	1.1	\$ 165	\$ 181.50
Garza, Juanita F.	5-Dec-13	Prepare exhibits for inclusion in final fee application.	3.1	\$ 165	\$ 511.50
Plangman, Monica	16-Dec-13	Discussion with J. Garza (KPMG) and send email to Director regarding response to US Trustee on interim fee application.	0.1	\$ 345	\$ 34.50
Garza, Juanita F.	17-Dec-13	Begin preparation of narrative for inclusion in Final Fee Application.	0.8	\$ 165	\$ 132.00
Garza, Juanita F.	17-Dec-13	Continue preparation of exhibits for inclusion in Final Fee Application.	2.9	\$ 165	\$ 478.50
Total Fee Application Preparation			<u>29.5</u>		<u>5,281.50</u>

EXHIBIT E7

Residential Capital, LLC
Tax Compliance Services - REMIC
September 1, 2013 through December 17, 2013

Name	Date	Description	Hours	Rate	Amount
		Total of Tax Compliance Services - REMIC	0.0		\$ -

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	12-Aug-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2007-SA1).	1.0	\$ 240	\$ 240.00
Cole, Olayanju O.	13-Aug-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2007-SP3).	1.0	\$ 240	\$ 240.00
Ali, Amjad	03-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trusts (2004-SL2, 2004-SL3).	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	03-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2004-RS12).	1.0	\$ 240	\$ 240.00
Izekor, Samuel B.	03-Sep-13	Continue preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2003-RZ5, 2003-SL1, 2004-HS2, 2004-KR1, 2004-KS1, 2004-KS12).	2.2	\$ 195	\$ 429.00
Izekor, Samuel B.	03-Sep-13	Continue validation of projected Collateral receipts and losses, bond distributions and losses, and calculation of trust's taxable projected income and the calculation of trust's Excess Inclusion income (2003-RZ5, 2003-SL1, 2004-HS2, 2004-KR1, 2004-KS1, 2004-KS12).	1.3	\$ 195	\$ 253.50
Izekor, Samuel B.	03-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2003-RZ5, 2003-SL1, 2004-HS2, 2004-KR1, 2004-KS1, 2004-KS12).	1.8	\$ 195	\$ 351.00

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Izekor, Samuel B.	03-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and calculation of trust's taxable projected income and the calculation of trust's Excess Inclusion income (2003-RZ5, 2003-SL1, 2004-HS2, 2004-KR1, 2004-KS1, 2004-KS12).	2.8	\$ 195	\$ 546.00
Ali, Amjad	04-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2004-SL4, 2005-AHL2).	2.9	\$ 240	\$ 696.00
Izekor, Samuel B.	04-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2004-KS2, 2004-KS6, 2004-KS8, 2004-RS1, 2004-RS11).	1.6	\$ 195	\$ 312.00
Izekor, Samuel B.	04-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2004-KS2, 2004-KS6, 2004-KS8, 2004-RS1, 2004-RS11).	2.9	\$ 195	\$ 565.50
Izekor, Samuel B.	04-Sep-13	Continue to perform validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2004-KS2, 2004-KS6, 2004-KS8, 2004-RS1, 2004-RS11).	3.4	\$ 195	\$ 663.00
Ali, Amjad	05-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2004-SP1).	1.9	\$ 240	\$ 456.00
Ali, Amjad	05-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2005-EMX1, 2005-EMX2).	3.1	\$ 240	\$ 744.00

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	05-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2001-HS3).	0.9	\$ 240	\$ 216.00
Izekor, Samuel B.	05-Sep-13	Continue validation of projected Collateral receipts and losses, bond distributions and losses, and calculation of trust's taxable projected income and the calculation of trust's Excess Inclusion income (2004-S03, 2004-SL1).	0.6	\$ 195	\$ 117.00
Izekor, Samuel B.	05-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2004-S03, 2004-SL1).	3.5	\$ 195	\$ 682.50
Ali, Amjad	06-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trusts (2005-KS10, 2005-KS11).	3.3	\$ 240	\$ 792.00
Ali, Amjad	06-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2005-KS7).	1.7	\$ 240	\$ 408.00
Cole, Olayanju O.	06-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2001-HS2).	1.0	\$ 240	\$ 240.00
Ali, Amjad	09-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2005-RS1).	1.9	\$ 240	\$ 456.00
Ali, Amjad	09-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2005-RS4).	2.1	\$ 240	\$ 504.00

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	09-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2003-RS7, 2003-RS8).	2.9	\$ 240	\$ 696.00
Cole, Olayanju O.	09-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2004-RS9, 2004-RZ2).	2.9	\$ 240	\$ 696.00
Cole, Olayanju O.	09-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2003-RS10, 2003-RS11).	3.2	\$ 240	\$ 768.00
Izuagie, Arno Isa	09-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2004-SL2, 2004-SL3).	1.8	\$ 435	\$ 783.00
Izuagie, Arno Isa	09-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2007-SA1, 2007-SP3).	2.2	\$ 435	\$ 957.00
Cole, Olayanju O.	10-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2002-RP2).	1.1	\$ 240	\$ 264.00
Cole, Olayanju O.	10-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2004-RS6, 2004-RS2).	2.3	\$ 240	\$ 552.00
Cole, Olayanju O.	10-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2001-KS2, 2001-RS1).	2.7	\$ 240	\$ 648.00

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	10-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2003-RS9, 1999-RS1).	2.9	\$ 240	\$ 696.00
Izuagie, Arno Isa	10-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2003-RZ5, 2003-SL1, 2004-HS2, 2004-KR1).	2.7	\$ 435	\$ 1,174.50
Izuagie, Arno Isa	10-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2004-KS1, 2004-KS12, 2004-RS12, 2004-SP1).	2.9	\$ 435	\$ 1,261.50
Izuagie, Arno Isa	10-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2004-SL4, 2005-AHL2).	2.4	\$ 435	\$ 1,044.00
Ali, Amjad	11-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trusts (2005-QA5, 2005-RZ3).	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	11-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2002-KS2, 2001-RS3).	2.8	\$ 240	\$ 672.00
Cole, Olayanju O.	11-Sep-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2003-HS3).	2.0	\$ 240	\$ 480.00
Cole, Olayanju O.	11-Sep-13	Preparation of Excess Inclusion, and taxable Income reports (2002-RZ4).	1.4	\$ 240	\$ 336.00
Cole, Olayanju O.	11-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2002-RS3, 2002-RS7).	2.9	\$ 240	\$ 696.00

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Izuagie, Arno Isa	11-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2004-KS2, 2004-KS6, 2004-KS8, 2004-RS1).	2.8	\$ 435	\$ 1,218.00
Izuagie, Arno Isa	11-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2004-RS11, 2001-HS3, 2005-KS10, 2005-KS11).	2.9	\$ 435	\$ 1,261.50
Izuagie, Arno Isa	11-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2004-S03, 2004-SL1).	1.5	\$ 435	\$ 652.50
Izuagie, Arno Isa	11-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2005-EMX1, 2005-EMX2).	2.2	\$ 435	\$ 957.00
Ali, Amjad	12-Sep-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2005-SL2, 2005-SA5).	2.0	\$ 240	\$ 480.00
Izuagie, Arno Isa	12-Sep-13	Review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2003-RS10, 2003-RS11, 2003-RS7, 2003-RS8).	2.7	\$ 435	\$ 1,174.50
Izuagie, Arno Isa	12-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2004-RS9, 2004-RZ2, 2005-RS1, 2005-RS4).	2.4	\$ 435	\$ 1,044.00
Izuagie, Arno Isa	12-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2005-KS7, 2001-HS2).	2.9	\$ 435	\$ 1,261.50
Izuagie, Arno Isa	13-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2001-KS2, 2001-RS1, 2005-QA5, 2005-RZ3).	3.3	\$ 435	\$ 1,435.50

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Izuagie, Arno Isa	13-Sep-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2003-RS9, 1999-RS1, 2004-RS2, 2004-RS6).	2.8	\$ 435	\$ 1,218.00
Williams, Douglas Lee	17-Sep-13	Partner review and approval of 3rd Quarterly Projected Taxable and Excess Inclusion Income amounts processing for trusts processed for the month of September.	1.0	\$ 510	\$ 510.00
Ali, Amjad	08-Oct-13	Preparation of Excess Inclusion, and taxable Income reports (2005-RZ4).	1.0	\$ 240	\$ 240.00
Izuagie, Arno Isa	08-Oct-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2002-KS2, 2001-RS3).	1.3	\$ 435	\$ 565.50
Izuagie, Arno Isa	09-Oct-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2002-RP2, 2002-RZ4).	1.3	\$ 435	\$ 565.50
Cole, Olayanju O.	10-Oct-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2003-KS10, 2003-KS11).	3.0	\$ 240	\$ 720.00
Cole, Olayanju O.	11-Oct-13	Preparation of Excess Inclusion, and taxable Income reports (2003-RP2).	1.0	\$ 240	\$ 240.00
Williams, Douglas Lee	15-Oct-13	Partner review and approval of 3rd Quarterly Projected Taxable and Excess Inclusion Income amounts processing for the month of October.	1.0	\$ 510	\$ 510.00
Izuagie, Arno Isa	16-Oct-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2003-HS3).	0.5	\$ 435	\$ 217.50
Izuagie, Arno Isa	17-Oct-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2005-RZ4).	1.0	\$ 435	\$ 435.00

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Izuagie, Arno Isa	07-Nov-13	Preparation and uploading of historical cash activity Grantor Trust income, preparation and approval of balance sheet and income statements. (Grantor Trust) (2002-RS3, 2002-RS7)	2.0	\$ 435	\$ 870.00
Izuagie, Arno Isa	13-Nov-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts (2005-SL2, 2005-SA5, 2003-KS10, 2003-KS11).	3.0	\$ 435	\$ 1,305.00
Ali, Amjad	19-Nov-13	Preparation of Excess Inclusion, and taxable Income reports (2006-EFC1).	1.0	\$ 240	\$ 240.00
Cole, Olayanju O.	19-Nov-13	Preparation of Excess Inclusion, and taxable Income reports (2003-KS3).	1.0	\$ 240	\$ 240.00
Izuagie, Arno Isa	21-Nov-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts and concurrently prepare Reports (2003-RP2).	1.0	\$ 435	\$ 435.00
Ali, Amjad	25-Nov-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2006-KS5).	0.9	\$ 240	\$ 216.00
Ali, Amjad	25-Nov-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2006-EMX1).	1.2	\$ 240	\$ 288.00
Cole, Olayanju O.	25-Nov-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2003-KS9).	1.1	\$ 240	\$ 264.00
Izuagie, Arno Isa	25-Nov-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts and concurrently prepare Reports (2006-EFC1, 2003-KS3).	2.0	\$ 435	\$ 870.00
Cole, Olayanju O.	26-Nov-13	Continue preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2003-KS4, 2003-KS2, 2003-RZ2).	1.9	\$ 240	\$ 456.00

EXHIBIT E8

Residential Capital, LLC
 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income
 September 1, 2013 through December 17, 2013
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Cole, Olayanju O.	26-Nov-13	Preparation and uploading of historical Trust income, validation of Bond and collateral balances, and concurrent preparation of projected cash flows for Trust (2003-KS4, 2003-KS2, 2003-RZ2).	1.8	\$ 240	\$ 432.00
Cole, Olayanju O.	26-Nov-13	Validation of projected Collateral receipts and losses, bond distributions and losses, and concurrent calculation of trust's taxable projected income and trust's Excess Inclusion income (2003-KS4, 2003-KS2, 2003-RZ2).	2.1	\$ 240	\$ 504.00
Izuagie, Arno Isa	27-Nov-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts and preparation of Reports (2003-KS4, 2003-KS2, 2003-RZ2).	1.7	\$ 435	\$ 739.50
Izuagie, Arno Isa	27-Nov-13	Director review and approval of calculation of 3rd Quarterly Projected taxable and Excess Inclusion Income amounts and preparation of Reports (2006-EMX1, 2006-KS5, 2003-KS9).	2.3	\$ 435	\$ 1,000.50
Subtotal 2013 Tax Compliance Services - Quarterly Projected Excess			<u>146.6</u>		\$ 44,881.50
Less Voluntary Reduction					\$ (17,798.75) ⁽¹⁾
Total of all 2013 Tax Compliance Services - Quarterly Projected Excess					<u>\$ 27,082.75</u>

⁽¹⁾ KPMG LLP issued a new Statement of Work ("SOW") on July 24, 2013. KPMG bills, as noted in the McAveeney Declaration and the 7/24/13 SOW, the lesser of the actual time incurred at 100% of our standard hourly rates for the individuals involved in providing the services, or the fees as calculated in accordance with the schedules included in the SOW. KPMG is providing a voluntary discount per the calculations, therefore the additional amounts are shown as a voluntary reduction on Exhibit B.

EXHIBIT F

Residential Capital, LLC
Summary Of Hours and Fees Incurred By Professional
May 14, 2012 through December 17, 2013

Professional	Position	Current Hours	Hourly Rate	Fees Billed
McAveeney, James W.	Partner	54.5	\$ 330	\$ 17,985.00
Williams, Douglas L.	Partner	8.0	\$ 510	\$ 4,080.00
Izuagie, Arno I.	Director	1,129.6	\$ 435	\$ 491,376.00
Nair, Chetan	Director	708.6	\$ 260	\$ 184,236.00
Ng, Camille J.	Director	5.0	\$ 435	\$ 2,175.00
Calado, Joao P. S.	Manager	747.2	\$ 215	\$ 160,648.00
Cherkasskiy, Michelle Z.	Manager	7.0	\$ 345	\$ 2,415.00
Rozas, David	Manager	1.0	\$ 345	\$ 345.00
Plangman, Monica	Manager	10.2	\$ 345	\$ 3,519.00
Sellers, Monica	Manager	51.0	\$ 345	\$ 17,595.00
Ali, Amjad	Sr. Associate	693.5	\$ 240	\$ 166,440.00
Cole, Olayanju O.	Sr. Associate	1,462.2	\$ 240	\$ 350,922.40
Engelhardt, Matthew J.	Sr. Associate	722.0	\$ 195	\$ 140,790.00
Owsiak, Michael P.	Sr. Associate	457.0	\$ 195	\$ 89,115.00
Peng, Jiacheng	Sr. Associate	309.0	\$ 240	\$ 74,160.00
Rho, Paul	Sr. Associate	230.5	\$ 195	\$ 44,947.50
Shorter, William	Sr. Associate	613.0	\$ 240	\$ 147,120.00
Tatum, Pamela R.	Sr. Associate	159.2	\$ 240	\$ 38,208.00
Tracy, Patricia E.	Sr. Associate	8.0	\$ 240	\$ 1,920.00
Albrecht, Michael A.	Associate	167.0	\$ 195	\$ 32,565.00
Garza, Juanita F.	Associate	73.7	\$ 165	\$ 12,160.50
Ibrahim, Titilope	Associate	58.0	\$ 195	\$ 11,310.00
Izekor, Samuel B.	Associate	20.1	\$ 195	\$ 3,919.50
Li, Lei	Associate	1.0	\$ 195	\$ 195.00
McBride, Daniel J.	Associate	440.0	\$ 195	\$ 85,800.00
Wang, Qian	Associate	373.0	\$ 195	\$ 72,727.20
Sharma, Vikram	Contractor	424.0	\$ 138	\$ 58,512.00
Garza, Juanita F.	Paraprofessional	65.6	\$ 99	\$ 6,494.40
Total Hours and Fees		<u>8,998.9</u>		<u>\$ 2,221,680.50</u>

EXHIBIT F

Residential Capital, LLC
Summary Of Hours and Fees Incurred By Professional
May 14, 2012 through December 17, 2013

Subtotal - Discounted Fees	\$ 2,221,680.50
Voluntary Reduction Per SOW (09/02/08) Amendment #2 - Tax Compliance Services - REMIC - Second & Third Interim	\$ (308,593.10)
Voluntary Reduction Per SOW (09/02/08) Amendment #2 - Tax Compliance - Quarterly Projected Excess Inclusion Income Services - Second & Third Interim	\$ (82,858.00)
Voluntary Reduction Phase III – Records Case Management Plan & Define Phase Services Per SOW (07/10/12) - Second Interim	\$ (1,308.50)
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - REMIC - Fourth Interim	\$ (8,760.00)
Voluntary Reduction Per SOW (07/24/2013) 2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income - Fourth Interim & Final	\$ (28,721.25)
Subtotal Fees	\$ 1,791,439.65
Out of Pocket Expenses	\$ 102,515.04
Net Requested Fees & Out of Pocket Expenses	<u>\$ 1,893,954.69</u>
Hourly Blended Rate	<u>\$ 199.81</u>

EXHIBIT G

Residential Capital, LLC

Summary of Hours and Fees Incurred by Category

May 14, 2012 through December 17, 2013

Category	Hours	Fees
Tax Compliance Services - REMIC	(1) 4,309.5	\$ 835,640.00 (2)
Tax Compliance Services - Quarterly Projected Excess Inclusion Income	478.8	\$ 66,950.00 (2)
Information Technology (IT) Phase II – Document Management Program	484.6	\$ 106,442.00
Planning Phase		
Information Technology (IT) Phase III – Records Case Management Plan & Define Phase	2,848.3	\$ 586,000.00 (2)
Retention Preparation	35.3	\$ 11,331.50
Fee Application Preparation	339.3	\$ 70,868.40
2013 Tax Compliance Services - REMIC	(1) 128.0	\$ 27,450.00 (3)
2013 Tax Compliance Services - Quarterly Projected Excess Inclusion Income	375.1	\$ 86,757.75 (3)
Total	8,998.9	\$ 1,791,439.65

⁽¹⁾ Real Estate Mortgage Investment Conduits

⁽²⁾ In Exhibit F of the Debtors' Application to retain and employ KPMG, Amendment No. 2 to the Statement of Work 09/02/2008 dated 07/16/2012 states that KPMG's fees for the services under the SOW "will be the lesser of 1) Actual time incurred to complete the services.." or 2) the sum of the total fees calculated in accordance with the schedule/s..". KPMG is providing a voluntary discount, therefore the additional amounts are shown as a voluntary reduction in Exhibit F to this Final Fee Application.

⁽³⁾ KPMG LLP issued a new Statement of Work ("SOW") on July 24, 2013. KPMG bills, as noted in the McAveeney Declaration and the 7/24/13 SOW, the lesser of the actual time incurred at 100% of our standard hourly rates for the individuals involved in providing the services, or the fees as calculated in accordance with the schedules included in the SOW. KPMG is providing a voluntary discount per the calculations, therefore the additional amounts are shown as a voluntary reduction on Exhibit F to this Final Fee Application.

EXHIBIT H

Residential Capital, LLC
Summary of Out of Pocket Expenses
May 14, 2012 through December 17, 2013

<u>Category</u>	<u>Amount</u>
Airfare	\$ 46,984.00
Lodging	\$ 34,718.25
Meals	\$ 4,922.35
Ground Transportation	\$ 15,830.44
Miscellaneous	\$ 60.00
Total	\$ 102,515.04

Exhibit I

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, et al., : **Case No. 12-12020 (MG)**

Debtors. : **Jointly Administered**

**CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER RE: GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, James W. McAveeney, certify as follows:

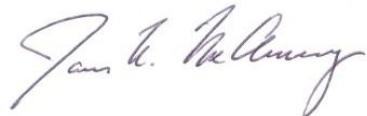
1. I am a principal of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated August 10, 2012, KPMG was retained as tax compliance professionals and information technology advisors to the Debtors (the “Debtors”).
3. I submit this certification in conjunction with KPMG’s application, dated February 27, 2014 (the “Application”), for KPMG’s fifth interim allowance of fees and reimbursement of expenses in this case for the period from September 1, 2013 through December 17, 2013, inclusive (the “Fifth Interim Period”) and for KPMG’s final allowance of fees and reimbursement of expenses in this case for the period from May 14, 2012 through December 17, 2013, inclusive (the “Final Period”)
4. I am the professional designated by KPMG with the responsibility for KPMG’s compliance in this case with the administrative order regarding guidelines for fees and disbursements for professionals in Southern District of New York bankruptcy cases (the “Amended Guidelines”).

5. I have read KPMG's Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, except as stated herein or in the Application: (i) the fees and disbursements sought in the Application fall within the Amended Guidelines and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 promulgated by the Office of the United States Trustee (61 Fed. Reg. 24890 (May 17, 1996); 28 C.F.R. Part 58, appendix A) (the "UST Guidelines" and together with the Amended Guidelines the "Guidelines"); (ii) the fees and disbursements sought are billed at rates in accordance with those customarily charged by KPMG and generally accepted by KPMG's clients for the types of services rendered to the Debtors and (iii) in providing a reimbursable disbursement, KPMG does not make a profit on the service, whether the service is performed by KPMG in-house or through a third party.

6. A copy of the Application is being provided to the United States Trustee, any official statutory committees appointed in this case and the Debtors, contemporaneously with the filing hereof.

7. To the extent that the Application is not in compliance with the Guidelines, KPMG requests a waiver of any such requirements.

Dated: February 27, 2014



James W. McAveeney, Principal
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